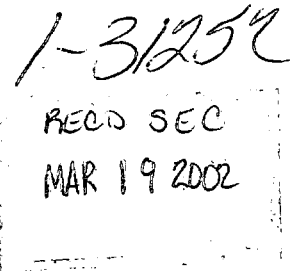


Manager
Securities Operations

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pmadho@nyse.com



March 19, 2002

Ms. Krista M. Hughes
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

PROCESSED
MAR 21 2002
THOMSON
FINANCIAL

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Sterling Bancorp Trust I, Sterling Bancorp Trust 8.375% Cumulative Trust Preferred Securities (and the Guarantee by Sterling Bancorp with respect thereto) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 20, 2002. Tentative listing date -- March 22, 2002.

Sincerely,

Paras Mehta